APPENDIX A: ERROR MESSAGES AND BUSINESS VALIDATIONS

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

APPENDIX A: ERROR MESSAGES AND BUSINESS VALIDATIONS

1.   Error Processing

This document explains how the error processing functionality will be handled for each account number. There are several basic types of error processing:
1.   Front-end validation, which occurs when hitting the 'Save' pushbutton.
2.   Validation that occurs when the user clicks the 'Validate' pushbutton (FDS validation)
3.   Validation that occurs when the user clicks the 'Submission Completeness Check' pushbutton (FDS and DCF validation):
   - The Submission Completeness Check and the Submit Financial Data pushbutton will check to see that the submission completion check flag has been set to make sure the submission has been validated. If the submission has not been validated an error message will display.
   - The Submission Completeness Check will validate that if one or more programs is reported under the Full Accrual/post GASB 34 accounting method, then all programs must be reported under the Full Accrual/post GASB 34 accounting method.
   - The Submission Completeness Check will validate that the Internal Service Fund program is reported under either Full Accrual/ pre GASB 34 or Full Accrual/ post GASB 34. This program cannot be reported under Modified Accrual/ pre GASB 34.

2.   Financial Data Schedule and Data Collection Form – The front-end validation for the FDS occurs when the user selects the 'Save' pushbutton. The following is a table that defines the error messages to be displayed for front-end violations. Using the Financial Data Schedule and Data Collection Form tables below, the data type, negative values allowed, zeros allowed, total fields, and the mandatory fields can be determined. No other validation occurs at this time.

Violation	Error Message
Data Type	Invalid data format found. Please enter a valid numeric value and ensure there are no spaces.
Negative Total Value	The value of this line number cannot be negative. Please enter a positive number or ensure the summation of line items that total this field is positive.
Negative Value	The value of this line item cannot be positive. Please enter a valid value for this line item.
Date Value	Invalid date format was found. Please enter a valid date value and ensure there are no spaces
Zero Value	The value of this line item cannot be zero. Please enter a valid value for this line item.
Mandatory Value	This field is mandatory. Please enter a valid value for this line item.
Negative Total Size	This total value is under the acceptable amount. Please ensure the summations of line items are more than $(100,000,000,000).
Positive Total Size	This total value well exceeds the acceptable amount. Please ensure the summations of line items are less than $100,000,000,000.

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

3.   **Financial Data Schedule – The back-end validation for the FDS occurs when the user selects the 'validate' pushbutton on the Revenue and Expense Page. The following is a table that defines the error messages to be displayed for back-end violations.**

Note: for Mandatory Field column an asterisk (*) = see business rule.

Line Item Number	Account Title	Data Type	Neg. Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
111	Cash - Unrestricted	mon	N	N	N		
112	Cash – Restricted – Modernization and Development	mon	N	N	N		
113	Cash – Other Restricted	mon	N	Y	N		
114	Cash-Tenant Security Deposits	mon	N	N	N		
115	Cash – Restricted for Payment of Current Liabilities	mon	N	N	N	This line item exists for Version 3 and beyond submissions only.	
100	Total Cash	mon	N	N	Y	The computed value for this field must be equal to the summation of lines 111, 112, 113, 114 and 115 (for each individual program entered). If lines 111, 112, 113, 114 and 115 are null, line 100 will equal 0.	
121	Accounts Receivable – PHA Projects	mon	N	N	N		
122	Accounts Receivable –HUD Other Projects	mon	N	N	N		
124	Accounts Receivable – Other Government	mon	N	N	N		
125	Accounts Receivable – Miscellaneous	mon	N	N	N		

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Line Item Number	Account Title	Data Type	Neg. Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
126	Accounts Receivable – Tenants – Dwelling Rents	mon	N	N	N		
126.1	Allowance for Doubtful Accounts – Dwelling Rents	mon	Y	Y	*	Must be entered as a negative value or zero. If line 126 is not equal to zero, this field is required.	If Accounts Receivable - Dwelling Rents (line item 126) contains a value, its allowance account must have either a zero or negative value entered. Please enter a zero or negative value for Allowance for Doubtful Accounts - Dwelling Rents (line item 126.1) for program name
126.2	Allowance for Doubtful Accounts – Other	mon	Y	Y	*	Must be entered as a negative value or zero. If any value is entered for lines 121, 122, 124, or 125 this field is required.	If Other Accounts Receivables (line items 121, 122, 124, or 125) contain values, their allowance account must have either a zero or negative value entered. Please enter a zero or negative value for Allowance for Doubtful Accounts - Other (line item 126.2) for program name
127	Notes, Loans and Mortgages Receivable – Current	mon	N	N	N		
128	Fraud Recovery	mon	N	N	N		
128.1	Allowance for Doubtful Accounts – Fraud	mon	Y	Y	*	Must be entered as a negative value or zero. If line 128 is not equal to zero, this field is required.	If Fraud Recovery (line item 128) contains a value, its allowance account must have either a zero or negative value entered. Please enter a zero or negative value for Allowance for Doubtful Accounts - Fraud (line item 128.1) for program name

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Line Item Number	Account Title	Data Type	Neg. Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
129	Accrued Interest Receivable	mon	N	N	N		
120	Total Receivables, net of allowances for doubtful accounts	mon	N	Y	Y	The computed value must be equal to the summation of lines 121, 122, 124, 125, 126, 126.1, 126.2, 127, 128, 128.1, and 129 (for each individual program entered). If lines 121, 122, 124, 125, 126, 126.1, 126.2, 127, 128, 128.1, and 129 are null, line 120 will equal 0.	
131	Investments – Unrestricted	mon	N	N	N		
132	Investments Restricted	mon	N	N	N		
135	Investments – Restricted for Payments of Current Liability	mon	N	N	N	This line item exists for Version 3 and beyond submissions only.	
142	Prepaid Expenses and Other Assets	mon	N	N	N		
143	Inventories	mon	N	N	N		
143.1	Allowance for Obsolete Inventories	mon	Y	Y	N	This field is required if any value is entered for line 143. Must be entered as a negative value or zero.	If Inventories (line item 143) contains a value, its allowance account must have either a zero or negative value entered. Please enter a zero or negative value for Allowance for Obsolete Inventories (line item 143.1) for program name
144	Interprogram Due From	mon	N	N	N		
145	Assets Held for Sale	mon	N	N	N	This line item exists for Version 3 and beyond submissions only.	

Appendix A: Error Messages and Business Validations

Line Item Number	Account Title	Data Type	Neg. Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
146	Amounts to be Provided	mon	N	N	*	This field is required for only the general long-term debt account group reported under the modified accrual/pre GASB 34 accounting method. Not allowed for any other program. This field will always equal the value in line 300 for the long-term debt account group.	The value entered for Amounts to be Provided (line item 146) is mandatory for the general long term debt account group reported under the modified accrual/pre GASB 34 accounting method. Please verify the amount entered in Amounts to be Provided (line item 146) for program name
150	Total Current Assets	mon	Y	Y	Y	The computed value must be equal to the summation of lines 100, 120, 131, 132, 135, 142, 143, 143.1, 144, 145 and 146 (for each individual program entered). Zero is an acceptable amount.	
161	Land	mon	N	N	N	No values are allowed for the modified accrual/pre GASB 34 method unless the program is General Fixed Assets Account Group. If user has selected full accrual (pre or post GASB 34) and General Fixed Assets Account Group, error message 1 will display. If user has selected modified accrual/pre GASB 34 and any program other than General Fixed Assets Account Group, error message 2 will display.	1) Full accrual (pre or post GASB 34) is not a valid accounting method for this program. Please choose modified accrual for program name 2) If you have selected modified accrual/pre GASB 34 as the accounting method, line item 161 cannot have an entry. Please verify that the correct accounting method has been selected for program name

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Line Item Number	Account Title	Data Type	Neg. Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
162	Buildings	mon	N	N	N	No values are allowed for the modified accrual/pre GASB 34 method unless the program is General Fixed Assets Account Group. If user has selected full accrual (pre or post GASB 34) and General Fixed Assets Account Group, error message 1 will display. If user has selected modified accrual/pre GASB 34 and any program other than General Fixed Assets Account Group, error message 2 will display.	1. Full accrual (pre or post GASB 34) is not a valid accounting method for this program. Please choose modified accrual for program name 2. If you have selected modified accrual/pre GASB 34 as the accounting method, line item 162 cannot have an entry. Please verify that the correct accounting method has been selected for program name
163	Furniture, Equipment & Machinery – Dwellings	mon	N	N	N	No values are allowed for the modified accrual/pre GASB 34 method unless the program is General Fixed Assets Account Group. If user has selected full accrual (pre or post GASB 34) and General Fixed Assets Account Group, error message 1 will display. If user has selected modified accrual/pre GASB 34 and any program other than General Fixed Assets Account Group, error message 2 will display.	1. Full accrual (pre or post GASB 34) is not a valid accounting method for this program. Please choose modified accrual for program name 2. If you have selected modified accrual/pre GASB 34 as the accounting method, line item 163 cannot have an entry. Please verify that the correct accounting method has been selected for program name

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Line Item Number	Account Title	Data Type	Neg. Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
164	Furniture, Equipment & Machinery – Administration	mon	N	N	N	No values are allowed for the modified accrual/pre GASB 34 method unless the program is General Fixed Assets Account Group. If user has selected full accrual (pre or post GASB 34) and General Fixed Assets Account Group, error message 1 will display. If user has selected modified accrual/pre GASB 34 and any program other than General Fixed Assets Account Group, error message 2 will display.	1) Full accrual (pre or post GASB 34) is not a valid accounting method for this program. Please choose modified accrual for program name 2) If you have selected modified accrual/pre GASB 34 as the accounting method, line item 164 cannot have an entry. Please verify that the correct accounting method has been selected for program name
165	Leasehold Improvements	mon	N	Y	N	No values are allowed for the modified accrual/pre GASB 34 method unless the program is General Fixed Assets Account Group. If any value is entered for lines 161, 162, 163, or 164, this field is required. Zero is an acceptable value. If user has selected full accrual (pre or post GASB 34) and General Fixed Assets Account Group, error message 1 will display. If user has selected modified accrual/pre GASB 34 and any program other than General Fixed Assets Account Group, error message 2 will display.	1) Full accrual (pre or post GASB 34) is not a valid accounting method for this program. Please choose modified accrual for program name 2) If you have selected modified accrual/pre GASB 34 as the accounting method, line item 165 cannot have an entry. Please verify that the correct accounting method has been selected for program name

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Line Item Number	Account Title	Data Type	Neg. Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
166	Accumulated Depreciation	mon	Y	N	N	Must be entered as a negative value or zero. It is not mandatory for the general fixed assets account group reported under the modified accrual/pre GASB 34 accounting method. If a value is entered in for lines 162,163,164, 165 or 168 for the full accrual method, then a value must be entered. Zero is an acceptable value. This business rule triggers error message 3. **Note:** line 161 is not included in the list above for this business rule. Land is not a depreciable asset. If user has selected full accrual (pre or post GASB 34) and General Fixed Assets Account Group, error message 1 will display. If user has selected modified accrual/pre GASB 34 and any program other than General Fixed Assets Account Group, error message 2 will display.	1) Full accrual (pre or post GASB 34) is not a valid accounting method for this program. Please choose modified accrual for program name 2) If you have selected modified accrual/pre GASB 34 as the accounting method, line item 166 cannot have an entry. Please verify that the correct accounting method has been selected for program name 3) When a value is entered for one of the following line items: Buildings (line item 162), Furniture (line items 163 and 164), and Leasehold Improvements (line item 165), Infrastructure (line item 168) a value must be entered in Accumulated Depreciation (line item 166). Please verify values entered in lines 162 through 168 for program name. Zero is an acceptable value.
167	Construction in Progress	mon	N	Y	N	Zero is an acceptable value.	

Appendix A: Error Messages and Business Validations

Line Item Number	Account Title	Data Type	Neg. Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
168	Infrastructure	mon	N	Y	N	If user has selected full accrual/pre GASB 34 or modified accrual/pre GASB 34, no entry is allowed; error message 1. This line item exists for Version 3 and beyond submissions only.	Error message 1: This account is post GASB 34 implementation. If you have selected full accrual/pre GASB 34 or modified accrual/pre GASB 34 as the accounting method, no value is allowed in line item 168 – Infrastructure.
160	Total Fixed Assets, Net of Accumulated Depreciation	mon	N	Y	Y	The computed value must be equal to the summation of lines 161, 162, 163, 164, 165, 166, 167 and 168 (for each individual program entered). If lines 161, 162, 163, 164, 165, 166, 167, and 168 are null, line 160 will equal 0.	The value of this line number must not be a negative numeric value. Please review and make necessary adjustments to fixed assets (line numbers 161 – 168).
171	Notes, Loans and Mortgages Receivable – Non-Current	mon	N	N	N		
172	Notes, Loans and Mortgages Receivable – Non-Current – Past Due	mon	N	N	N		
173	Grants Receivable – Non-Current	mon	N	N	N	This line item exists for Version 3 and beyond submissions only.	
174	Other Assets	mon	N	N	N		
176	Investments in Joint Ventures	mon	Y	N	N		
180	Total Non-Current Assets	mon	N	Y	Y	The computed value must be equal to the summation of lines 160, 171, 172, 173, 174, and 176 (for each individual program entered).	

Appendix A: Error Messages and Business Validations

Line Item Number	Account Title	Data Type	Neg. Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
190	Total Assets	mon	Y	Y	Y	The computed value must be equal to the summation of lines 150 and 180 (for each individual program entered). This line must be equal to the value entered for line 600 for each program submitted.	The value entered for Total Assets (line item 190) does not equal to the value entered for Total Liabilities and Equity (line item 600). Please verify the amounts entered for line items 190 and 600 for program name
311	Bank Overdraft	mon	N	Y	Y		
312	Accounts Payable <= 90 Days	mon	N	N	N		
313	Accounts Payable >90 Days Past Due	mon	N	N	N		
321	Accrued Wage/Payroll Taxes Payable	mon	N	N	N		
322	Accrued Compensated Absences – Current Portion	mon	N	N	N		
324	Accrued Contingency Liability	mon	N	N	N		
325	Accrued Interest Payable	mon	N	N	N		
331	Accounts Payable – HUD PHA Programs	mon	N	N	N		
332	Account Payable - PHA Projects	mon	N	N	N		
333	Accounts Payable – Other Government	mon	N	N	N		
341	Tenant Security Deposits	mon	N	N	N		

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Line Item Number	Account Title	Data Type	Neg. Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
342	Deferred Revenues	mon	N	N	N		
343	Current Portion of Long-term Debt – Capital Projects/ Mortgage Revenue Bonds	mon	N	N	N		
344	Current Portion of Long-term Debt – Operating Borrowings	mon	N	N	N		
345	Other Current Liabilities	mon	N	N	N		
346	Accrued Liabilities – Other	mon	N	N	N		
347	Interprogram Due To	mon	N	N	N		
348	Loan Liability - Current	mon	N	N	N	This line item exists for Version 3 and beyond submissions only.	
310	Total Current Liabilities	mon	N	Y	Y	The computed value must be equal to the summation of lines 311, 312, 313, 321, 322, 324, 325, 331, 332, 333, 341, 342, 343, 344, 345, 346, 347 and 348 (for each individual program entered). If lines 311, 312, 313, 321, 322, 324, 325, 331, 332, 333, 341, 342, 343, 344, 345, 346, 347 and 348 are null, line 310 will equal 0.	
351	Long-term Debt, Net of Current – Capital Projects/ Mortgage Revenue Bonds	mon	N	N	N		
352	Long-term Debt, Net of Current Operating Borrowings	mon	N	N	N		

Appendix A: Error Messages and Business Validations

Line Item Number	Account Title	Data Type	Neg. Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
353	Noncurrent Liabilities – Other	mon	N	N	N		
354	Accrued Compensated Absences – non-Current	mon	N	N	N	This line item exists for Version 3 and beyond submissions only.	
355	Loan Liability – Non Current	mon	N	N	N	This line item exists for Version 3 and beyond submissions only.	
350	Total Noncurrent Liabilities	mon	N	Y	Y	The computed value must be equal to the summation of lines 351, 352, 353, 354 and 355 (for each individual program entered). If lines 351, 352, 353, 354 and 355 are null, line 350 will equal 0.	
300	Total Liabilities	mon	N	N	Y	The computed value must be equal to the summation of lines 310 and 350 (for each individual program entered).	
501	Investment in General Fixed Assets	mon	N	Y	*	Zero is an acceptable amount. This field is mandatory only for the general fixed assets account group reported under the modified accrual/pre GASB 34 accounting method. Not allowed for any other program. For the general fixed asset account group under the modified accrual/pre GASB 34 method, line 501 will always equal the value of line 160.	1. Please verify the amounts entered for line items 160 and 501 and that the correct accounting method has been selected for program name 2. The Investment in General Fixed Assets (line item 501) is mandatory for the General Fixed Assets Account Group reported under the modified accrual/pre GASB 34 accounting method. A value is not allowed for any other program or accounting method. Please verify the amount entered for line item 501 for program name

Appendix A: Error Messages and Business Validations

Line Item Number	Account Title	Data Type	Neg. Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
502	Project Notes (HUD)	mon	N	N	N	If user has selected full accrual/post GASB 34 or modified accrual/pre GASB 34, no entry should be allowed.	This account is only applicable for full accrual/pre GASB 34 implementation. If you have selected full accrual/post GASB 34 or modified accrual/pre-GASB 34 as the accounting method, no value is allowed in line item 502 – Project Notes.
503	Long-term Debt – HUD Guaranteed	mon	N	N	N	If user has selected full accrual/post GASB 34 or modified accrual/pre GASB 34, no entry should be allowed.	This account is only applicable for full accrual/pre GASB 34 implementation. If you have selected full accrual/post GASB 34 or modified accrual/pre-GASB 34 as the accounting method, no value is allowed in line item 503 – Long-term Debt – HUD Guaranteed.
504	Net HUD PHA Contributions	mon	N	N	N	If user has selected full accrual/post GASB 34 or modified accrual/pre GASB 34, no entry should be allowed.	This account is only applicable for full accrual/pre GASB 34 implementation. If you have selected full accrual/post GASB 34 or modified accrual/pre-GASB 34 as the accounting method, no value is allowed in line item 504 – Net HUD PHA Contributions.
505	Other HUD Contributions	mon	N	N	N	If user has selected full accrual/post GASB 34 or modified accrual/pre GASB 34, no entry should be allowed.	This account is only applicable for full accrual/pre GASB 34 implementation. If you have selected full accrual/post GASB 34 or modified accrual/pre-GASB 34 as the accounting method, no value is allowed in line item 505 – Other HUD Contributions.

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Line Item Number	Account Title	Data Type	Neg. Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
507	Other Contributions	mon	N	N	N	If user has selected full accrual/post GASB 34 or modified accrual/pre GASB 34, no entry should be allowed.	This account is only applicable for full accrual/pre GASB 34 implementation. If you have selected full accrual/post GASB 34 or modified accrual/pre-GASB 34 as the accounting method, no value is allowed in line item 507 – Other Contributions.
508	Total Contributed Capital	mon	N	N	Y	The computed value must be equal to the summation of lines 502, 503, 504, 505, and 507 (for each individual program entered). If lines 502, 503, 504, 505, and 507 are null, line 508 will equal 0.	
508.1	Invested in Capital Assets, Net of Related Debt	mon	Y	Y	*	If user has selected full accrual/pre GASB 34 or modified accrual/pre GASB 34, no entry is allowed; error message 1. Field is mandatory under Full Accrual/post GASB 34. Zero is an acceptable value; error message 2. This line item exists for Version 3 and beyond submissions only.	Error message 1: This account is post GASB 34 implementation. If you have selected full accrual/pre GASB 34 or modified accrual/pre GASB 34 as the accounting method, no value is allowed in line item 508.1 – Invested in capital Assets, Net of Related Debt. Error Message 2: This field (508.1) is mandatory under accounting method full accrual/post GASB 34. Zero is an acceptable value
509	Fund Balance Reserved for Encumbrances/ Designated Fund Balance	mon	N	N	N	This field can only be used under modified accrual/pre GASB 34.	This account is only applicable for modified accrual/pre GASB 34. If you have selected full accrual/pre GASB 34 or full accrual/post GASB 34, no value is allowed.

Appendix A: Error Messages and Business Validations

Line Item Number	Account Title	Data Type	Neg. Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
510	Fund Balance Reserved for Capital Activities	mon	N	N	N	If user has selected full accrual/post GASB 34, no entry is allowed.	This account is only applicable for full accrual/pre GASB 34 or modified accrual/pre GASB 34. If you have selected full accrual/post GASB 34 accounting method, no value is allowed in line item 510 – Fund Balance reserved for Capital Activities.
511	Total Reserved Fund Balance	mon	Y	Y	Y	The computed value must be equal to the summation of lines 509 and 510 (for each individual program entered). If lines 509 and 510 are null, line 511 will equal 0.	
511.1	Restricted Net Assets	mon	N	Y	N	If user has selected full accrual/pre GASB 34 or modified accrual/pre GASB 34, no entry is allowed; error message 1. Field is mandatory under full accrual/post GASB 34. Zero is an acceptable value; Error Message 2. This line item exists for Version 3 and beyond submissions only.	Error message 1: This account is post GASB 34 implementation. If you have selected full accrual/pre GASB 34 or modified accrual/pre GASB 34 as the accounting method, no value is allowed in line item 508.1 – Invested in capital Assets, Net of Related Debt. Error Message 2: This field (508.1) is mandatory under accounting method full accrual/post GASB. Zero is an acceptable value
512	Undesignated Fund Balance/ Retained Earnings	mon	Y	Y	Y	Zero is an acceptable amount. This field is mandatory for all programs under the modified accrual/ pre GASB 34 or full accrual/ pre GASB 34 accounting method. **Exception:** A value is not required for the General Long Term-Debt Account Group or the General Fixed Assets Account Group. Line item 512 is not allowed if full accrual/ post GASB 34 accounting is the chosen method. Error message 1 should appear.	Error message 1: If you have selected full accrual/ post GASB 34 as the accounting method, no value is allowed in line item 512 – Undesignated Fund Balance/ Retained Earnings.

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Line Item Number	Account Title	Data Type	Neg. Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
512.1	Unrestricted Net Assets	mon	Y	Y	*	If user has selected full accrual/pre GASB 34 or modified accrual/pre GASB 34 no entry is allowed; error message 1. Field is mandatory under Full Accrual/post GASB 34. Zero is an acceptable value; error message 2. This line item exists for Version 3 and beyond submissions only.	Error message 1: This account is post GASB 34 implementation. If you have selected full accrual/pre GASB 34 or modified accrual/pre GASB 34 as the accounting method, no value is allowed in line item 508.1 – Invested in capital Assets, Net of Related Debt. Error Message 2: This field (508.1) is mandatory under accounting method full accrual/post GASB 34. Zero is an acceptable value.
513	Total Equity/Net Assets	mon	Y	Y	Y	Line 1000 +1101 + 1103 + 1104 = Line 513. Except for the following programs: General Fixed Assets Account Group, General Long Term Debt Account Group. The computed value for this field must be equal to the calculated summation of lines 501, 508, 508.1, 511, 511.1, 512, and 512.1 (for each individual program entered).	The value entered in Ending Equity (line item 513) on the Balance Sheet does not equal the sum of the following Revenue & Expense Statement items: Excess (Deficiency) of Operating Revenue Over (Under) Expenses (line item 1000), Capital Outlays (line item 1101), Beginning Equity (line item 1103) and Prior Period Adjustments, Equity Transfers and Correction of Errors (line item 1104). Please validate the Equity Roll-forward by verifying that amounts entered in line items 513, 1000, 1101, 1103 and 1104 are correct for program name.
600	Total Liabilities and Equity/Net Assets	mon	Y	Y	Y	The computed value must be equal to the summation of lines 300 and 513 (for each individual program entered). The value for this line must be equal to the value for line 190.	

Appendix A: Error Messages and Business Validations

Line Item Number	Account Title	Data Type	Neg. Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
703	Net Tenant Rental Revenue	mon	Y	Y	Y		
704	Tenant Revenue-Other	mon	N	N	N		
705	Total Tenant Revenue	mon	N	Y	Y	The computed value must be equal to the summation of lines 703 and 704 (for each individual program entered). If line 703 and 704 are null, line 705 will equal 0.	
706	HUD PHA Operating Grants	mon	N	N	N	To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872. A value is required for Section 8 programs. Values for Section 8 programs must be entered on the Details page.	
706.1	Capital Grants	mon	N	N	N	If user has selected modified accrual/pre GASB 34, no entry is allowed; error message 1. To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872. This line item exists for Version 3 and beyond submissions only.	Error message 1: This account is to be used under full accrual (pre or post GASB 34). If you have selected modified accrual/pre GASB 34 as the accounting method, no value is allowed in line item 706.1 – Capital Grants.
708	Other Government Grants	mon	N	N	N		

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Line Item Number	Account Title	Data Type	Neg. Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
711	Investment Income— Unrestricted	mon	Y	N	*	If line item 131 on the balance sheet contains a value then line 711 is a required field. Zero is an acceptable amount.	If line item Investments - Unrestricted (line item 131) on the Balance Sheet contains a value, then line item Investment Income - Unrestricted (line item 711) on the Revenue & Expenses Statement must also contain a value. Please enter a valid value for line item 711 for program name
712	Mortgage Interest Income	mon	N	N	N		
713	Proceeds from Disposition of Assets Held for Sale	mon	N	N	N	This line item exists for Version 3 and beyond submissions only.	
713.1	Cost of Sale of Assets	mon	Y	Y	*	If line 713 has a value, line 713.1 is a required field. Line 713.1 must be entered as a negative value. Zero is an acceptable value.

This line item exists for Version 3 and beyond submissions only. | If line item 713 – Proceeds from Disposition of Assets Held for Sale on the Balance Sheet contains a value, then line item 713.1 – Cost of Sale of Assets must also contain a value. Please enter a negative value or a zero for Cost of Sale of Assets (line item 713.1) for program name |
714	Fraud Recovery	mon	N	N	N		
715	Other Revenue	mon	Y	N	N	To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872.	
716	Gain/Loss on Sale of Fixed Assets	mon	Y	N	N		

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Line Item Number	Account Title	Data Type	Neg. Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
720	Investment Income-Restricted	mon	Y	N	*	If line item 132 on the balance sheet contains a value then line 720 is a required field. Zero is an acceptable amount.	If line item 132 - Investments – Restricted on the Balance Sheet contains a value, then line item 720 - Investment Income –Restricted on the Revenue & Expenses Statement must also contain a value. Please enter a valid value for line item 720 for program name
700	Total Revenue	mon	Y	Y	Y	The computed value must be equal to the summation of lines 705, 706, 706.1, 708, 711, 712, 713, 713.1, 714, 715, 716 and 720 (for each individual program entered).	
911	Administrative Salaries	mon	Y	N	N	To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872.	
912	Auditing Fees	mon	Y	N	N	To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872.	
913	Outside Management Fees	mon	Y	N	N	To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872.	
914	Compensated Absences	mon	Y	N	N	To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872.	

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Line Item Number	Account Title	Data Type	Neg. Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
915	Employee Benefit Contributions – Administrative	mon	Y	N	N	To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872.	
916	Other Operating – Administrative	mon	Y	N	N	To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872.	
921	Tenant Services – Salaries	mon	Y	N	N	To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872.	
922	Relocation Costs	mon	Y	N	N	To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872.	
923	Employee Benefit Contributions – Tenant Services	mon	Y	N	N	To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872.	
924	Tenant Services – Other	mon	Y	N	N	To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872.	

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Line Item Number	Account Title	Data Type	Neg. Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
931	Water	mon	Y	N	N	To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872.	
932	Electricity	mon	Y	N	N	To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872.	
933	Gas	mon	Y	N	N	To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872.	
934	Fuel	mon	Y	N	N	To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872.	
935	Labor	mon	Y	N	N	To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872.	
937	Employee Benefit Contributions – Utilities	mon	Y	N	N	To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872.	

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Line Item Number	Account Title	Data Type	Neg. Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
938	Other Utilities Expense	mon	Y	N	N	To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872.	
941	Ordinary Maintenance and Operations – Labor	mon	Y	N	N	To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872.	
942	Ordinary Maintenance and Operations – Materials and Other	mon	Y	N	N	To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872.	
943	Ordinary Maintenance and Operations – Contract Costs	mon	Y	N	N	To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872.	
945	Employee Benefit Contributions – Ordinary Maintenance	mon	Y	N	N	To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872.	
951	Protective Services – Labor	mon	Y	N	N	To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872.	

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Line Item Number	Account Title	Data Type	Neg. Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
952	Protective Services – Other Contract Costs	mon	Y	N	N	To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872.	
953	Protective Services – Other	mon	Y	N	N	To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872.	
955	Employee Benefit Contributions – Protective Services	mon	Y	N	N	To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872.	
961	Insurance Premiums	mon	Y	N	N	To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872.	
962	Other General Expenses	mon	N	N	N	To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872.	
963	Payments in Lieu of Taxes	mon	Y	N	N	To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872.	

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Line Item Number	Account Title	Data Type	Neg. Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
964	Bad Debt – Tenant Rents	mon	Y	N	N	To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872.	
965	Bad Debt – Mortgages	mon	Y	N	N	To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872.	
966	Bad Debt – Other	mon	Y	N	N	To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872.	
967	Interest Expense	mon	Y	N	N	To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872.	
968	Severance Expense	mon	Y	N	N	To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872.	
969	Total Operating Expenses	mon	Y	Y	Y	The computed value must be equal to the summation of all lines from 911 to 968 (for each individual program entered). If lines 911 through 968 are null, line 969 will equal 0.	
970	Excess Operating Revenue over Operating Expenses	mon	Y	Y	Y	The computed value must be equal to the difference between line 700 and line 969 (Line 700 minus line 969—for each individual program entered).	

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Line Item Number	Account Title	Data Type	Neg. Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
971	Extraordinary Maintenance	mon	Y	N	N		
972	Casualty Losses – Non- Capitalized	mon	Y	N	N		
973	Housing Assistance Payments	mon	Y	N	N		
974	Depreciation Expense	mon	Y	N	N		
975	Fraud Losses	mon	Y	N	N		
976	Capital outlays – Governmental Funds	mon	Y	Y	*	To enter a value for this line item for the following programs, the entry must be made on the corresponding Details page: 14.850b, 14.852, 14.859, 14.866, 14.854, 14.853, 14.858, 14.860, 14.861, 14.863, 14.864, 14.868, 14.872. This value is required for each program that governmental accounting is chosen. Zero is an acceptable amount; error message 1. **Exception:** A value is not required for the General Long Term-Debt Account Group or the General Fixed Assets Account Group. This field can only be used under modified accrual/pre GASB 34; error message 2.	Error Message 1; If you have selected modified accrual/pre GASB 34 as the accounting method, you must enter a value in line item 976 - Capital outlays – Governmental Funds. Zero is an acceptable value. Please enter a valid value for line item 976 for program name Error Message 2; This account is only applicable for modified accrual/pre GASB 34. If you have selected Full Accrual (pre or post GASB 34) as the accounting method, no value is allowed in line item 976 – Capital Outlays – Governmental Funds.

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Line Item Number	Account Title	Data Type	Neg. Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
977	Debt Principal Payment – Governmental Funds	mon	Y	Y	*	This value is required for each program that governmental accounting is chosen. Zero is an acceptable amount; error message 1. This field can only be used under modified accrual/pre GASB 34; error message 2.	Error Message 1: If you have selected modified accrual/pre GASB 34 as the accounting method, you must enter a value in line item 977 - Debt Principal Payment – Governmental Funds. Zero is an acceptable value. Please enter a valid value for line item 977 for program name Error Message 2; This account is only applicable for modified accrual/pre GASB 34. If you have selected full accrual (pre or post GASB 34) as the accounting method, no value is allowed in line item 977– Debt Principal Payment – Governmental Funds.
978	Dwelling Units Rent Expense	mon	Y	N	N		
900	Total Expenses	mon	Y	Y	Y	The computed value must be equal to the summation of lines 969, 971, 972, 973, 974, 975, 976, 977 and 978 (for each individual program entered).	
1001	Operating Transfers In	mon	N	Y	N		
1002	Operating Transfers Out	mon	Y	N	N		
1003	Operating Transfers from/to Primary Government	mon	Y	N	N		
1004	Operating Transfers from/to Component Unit	mon	Y	N	N		

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Line Item Number	Account Title	Data Type	Neg. Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
1005	Proceeds from Notes, Loans and Bonds	mon	N	N	N	This field is used only for programs reported under the modified accrual/pre GASB 34 accounting method.	If you have selected full accrual (pre or post GASB 34), values are not permitted in line item 1005. Please remove the value for line item 1005, program name
1006	Proceeds from Property Sales	mon	N	N	N	This field is used only for programs reported under the modified accrual/pre GASB 34 accounting method.	If you have selected full accrual (pre or post GASB 34), values are not permitted in line item 1006. Please remove the value for line item 1006, program name
1007	Extraordinary Items (net gain/loss)	mon	Y	N	N	This line item exists for Version 3 and beyond submissions only.	
1008	Special items (net gain /loss)	mon	Y	N	N	If user has selected full accrual/pre GASB 34 or modified accrual/pre GASB 34, no entry is allowed; error message 1 will appear.

This line item exists for Version 3 and beyond submissions only. | Error message 1: This account is post GASB 34 implementation. If you have selected full accrual/pre GASB 34 or modified accrual/pre GASB 34 as the accounting method, no value is allowed in line item 1008 – Special Items (net gain/loss). |
| 1010 | Total Other Financing Sources (Uses) | mon | N | N | Y | The computed value must be equal to the summation of lines 1001, 1002, 1003, 1004, 1005, 1006, 1007 and 1008 (for each individual program entered). Zero is an acceptable amount. | |
| 1000 | Excess (Deficiency) of Operating Revenue Over (Under) Expenses | mon | Y | Y | Y | The computed value must be equal to 700-900+1010. Zero is an acceptable amount. | |

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Line Item Number	Account Title	Data Type	Neg. Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
1101	Capital Outlays Enterprise Fund	mon	N	Y	*	This value is mandatory for each program that has chosen the full accrual/pre GASB 34 accounting method. Zero is an acceptable amount. Not allowed for governmental. No value is allowed for the Low Rent or Section 8 programs using the full accrual basis of accounting. **Exception:** A value is allowed under the N/C S/R Section 8 program using the full accrual basis of accounting; error message 1. No entry is allowed under full accrual/post GASB 34 or modified accrual/pre GASB 34; error message 2.	Error Message 1: If you have selected full accrual/pre GASB 34 as the accounting method, you must enter a value in line item 1101 - Capital Outlays - Enterprise Fund. Zero is an acceptable value. Please enter a valid value for line item 1101 for program name Error Message 2; This account is only applicable for full accrual/pre GASB 34. If you have selected full accrual/post GASB 34 or modified accrual/pre GASB 34 as the accounting method, no value is allowed in line item 1101– Capital Outlays – Enterprise funds.
1102	Debt Principal Payments – Enterprise Funds	mon	N	Y	*	This value is mandatory for each program that the chosen accounting method is full accrual (pre or post GASB 34). Zero is an acceptable amount.	If you have selected full accrual (pre or post GASB 34) as the accounting method, you must enter a value in line item 1102 - Debt Principal Payments – Enterprise Funds. Zero is an acceptable value. Please enter a valid value for line item 1102 for program name
1103	Beginning Equity	mon	Y	Y	Y	Zero is an acceptable amount. This field will automatically be populated with data from line 513 of the prior year audited submission (unaudited if no audited exists). If pre-populated, this field is read-only. Any adjustments must be made in line 1104. If not pre-populate, this field is an editable text box.	This field is mandatory. Please enter a valid value for this line item. If this program type is either General Fixed Assets Group or Long-Term Debt Account Group, enter "0" for this line to clear the error for program name

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Line Item Number	Account Title	Data Type	Neg. Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
1104	Prior Period Adjustments, Equity Transfers and Correction of Errors	mon	Y	Y	Y	The calculated summation of the details lines must be equal to the value entered for line 1104 (for each individual program entered).	
1105	Changes in Compensated Absence Balance	mon	Y	Y	*	This value is required only for the General Long term debt Account Group under the modified accrual/pre GASB 34 accounting method. Zero is an acceptable amount. Line item 1105 is not allowed if full accrual (pre or post GASB 34) accounting is the chosen method.	If you have selected General Long-Term Debt Account Group under the modified accrual/pre GASB 34 accounting method, you must enter a value in line item 1105 - Changes in Compensated Absence Balance. Zero is an acceptable value. Please enter a valid value for line item 1105 for program name

If you have selected full accrual (pre or post GASB 34) as the accounting method, no value is allowed in line item 1105 – Changes in Compensated Absence Balance. |

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Line Item Number	Account Title	Data Type	Neg. Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
1106	Changes in Contingent Liability Balance	mon	N	Y	*	This value is required only for the General Long term debt Account Group under the modified accrual/pre GASB 34 accounting method. Zero is an acceptable amount. Line item 1106 is not allowed if full accrual (pre or post GASB 34) accounting is the chosen method.	If you have selected General Long-Term Debt Account Group under the modified accrual/pre GASB 34 accounting method, you must enter a value in line item 1106 - Changes in Contingent Liability Balance. Zero is an acceptable value. Please enter a valid value for line item 1106 for program name If you have selected full accrual (pre or post GASB 34) as the accounting method, no value is allowed in line item 1106 – Changes in Contingent Liability Balance.
1107	Changes in Unrecognized Pension Transition Liability	mon	N	Y	*	This value is required for each program that "governmental" accounting is chosen. Zero is an acceptable amount. Line item 1107 is not allowed if full accrual (pre or post GASB 34) accounting is the chosen method.	If you have selected modified accrual/pre GASB 34 as the accounting method, you must enter a value in line item 1107 - Changes in Unrecognized Pension Transition Liability. Zero is an acceptable value. Please enter a valid value for line item 1107 for program name If you have selected full accrual (pre or post GASB 34) as the accounting method, no value is allowed in line item 1107 – Changes in Unrecognized Pension Transition Liability.

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Line Item Number	Account Title	Data Type	Neg. Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
1108	Changes in Special Term/Severance Benefits Liability	mon	N	Y	*	This value is required for each program that "governmental" accounting is chosen. Zero is an acceptable amount. Line item 1108 is not allowed if full accrual (pre or post GASB 34) accounting is the chosen method.	If you have selected modified accrual/pre GASB 34 as the accounting method, you must enter a value in line item 1108 - Changes in Special Term/Severance Benefits Liability. Zero is an acceptable value. Please enter a valid value for line item 1108 for program name

If you have selected full accrual (pre or post GASB 34) as the accounting method, no value is allowed in line item 1108 – Changes in Special Term/Severance Benefits Liability. |
| 1109 | Changes in Allowance for Doubtful Accounts – Dwelling Rents | mon | N | Y | * | This value is required for each program that "governmental" accounting is chosen. Zero is an acceptable amount. Line item 1109 is not allowed if full accrual (pre or post GASB 34) accounting is the chosen method. | If you have selected modified accrual/pre GASB 34as the accounting method, you must enter a value in line item 1109 - Changes in Allowance for Doubtful Accounts – Dwelling Rents. Zero is an acceptable value. Please enter a valid value for line item 1109 for program name

If you have selected full accrual (pre or post GASB 34) as the accounting method, no value is allowed in line item 1109 – Changes in Allowance for Doubtful Accounts – Dwelling Rents. |

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Line Item Number	Account Title	Data Type	Neg. Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
1110	Changes in Allowance for Doubtful Accounts – Other	mon	N	Y	*	This value is required for each program that "governmental" accounting is chosen. Zero is an acceptable amount. Line item 1110 is not allowed if full accrual (pre or post GASB 34) accounting is the chosen method.	If you have selected modified accrual/pre GASB 34as the accounting method, you must enter a value in line item 1110 – Changes in Allowance for Doubtful Accounts - Other. Zero is an acceptable value. Please enter a valid value for line item 1110 for program name If you have selected full accrual (pre or post GASB 34) as the accounting method, no value is allowed in line item 1110 – Changes in Allowance for Doubtful Accounts – Other.
1112	Depreciation Add Back	mon	N	N	N	If user has selected full accrual/post GASB 34 or modified accrual/pre GASB 34, no entry is allowed.	This account is only applicable for full accrual/pre-GASB 34 implementation. If you have selected full accrual/post GASB 34 or modified accrual/pre GASB 34 as the accounting method, no value is allowed in line item 1112 – Depreciation Add Back.
1113	Maximum Annual Contributions Commitment (Per ACC)	mon	N	N	*	This value is only required for Section 8 programs. Zero is allowed.	If you have selected a Section 8 program, you must enter a value in line item 1113 - Maximum Annual Contributions Commitment (Per ACC). Zero is an acceptable value. Please enter a valid value for line item 1113 for program name.

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Line Item Number	Account Title	Data Type	Neg. Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
1114	Prorata Maximum Annual Contributions Applicable to a Period of less than Twelve Months	mon	Y	N	*	This value is only required for Section 8 programs.	If you have selected a Section 8 program, you must enter a value in line item 1114 - Prorata Maximum Annual Contributions Applicable to a Period of less than Twelve Months. Zero is an acceptable value. Please enter a valid value for line item 1114 for program name.
1115	Contingency Reserve, ACC Program Reserve	mon	Y	N	*	This value is only required for Section 8 programs.	If you have selected a Section 8 program, you must enter a value in line item 1115 - Contingency Reserve, ACC Program Reserve. Zero is an acceptable value. Please enter a valid value for line item 1115 for program name
1116	Total Annual Contributions Available	mon	Y	N	Y	This computed value must be equal to the summation of lines 1113, 1114, and 1115 (for each individual Section 8 program entered).	
1120	Unit Months Available	num	N	Y	*	This value is required for the following programs: 14.850, 14.850a, 14.855, 14.856, 14.857, 14.238, 14.249, Business Activities, Other Federal Program 1, Other Federal Program 2, Other Federal Program 2, State/Local and Component Units. For the low rent program (14.850a), the calculated summation of the details lines must be equal to the value of line 1120.	This field is mandatory for the specified programs. Please enter a valid value for the Unit Months Available (line item 1120), for program name

Appendix A: Error Messages and Business Validations

Line Item Number	Account Title	Data Type	Neg. Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
1121	Number of Unit Months Leased	num	N	Y	*	This value is required for the following programs: 14.850, 14.850a, 14.855, 14.856, 14.857, 14.238, 14.249, Business Activities, Other Federal Program 1, Other Federal Program 2, Other Federal Program 2, State/Local and Component Units. Line item 1121 cannot exceed line item 1120.	This field is mandatory for the specified programs. Please enter a valid value for Number of Unit Months Leased, for all units, for line item 1121, for program name. Line item 1121 cannot exceed line item 1120.
						HUD PHA Grants and Subsidies (Details line 706)	
706-010	Housing Assistance Payments	mon	N	Y	*	The HUD PHA Grants and Subsidies page is only required for Section 8 programs. Negative values are not allowed. Zero is allowed.	If you have selected a Section 8 program, you must enter a value in line item 706-010 - Housing Assistance Payments. Zero is an acceptable value. Please enter a valid value for line item 706-010 for program name
706-020	Ongoing Administrative Fees Earned	mon	N	Y	*	The HUD PHA Grants and Subsidies page is only required for Section 8 programs. Negative values are not allowed. Zero is allowed.	If you have selected a Section 8 program, you must enter a value in line item 706-020 - Ongoing Administrative Fees Earned. Zero is an acceptable value. Please enter a valid value for line item 706-020 for program name
706-030	Hard-to House Fees Earned	mon	N	Y	*	The HUD PHA Grants and Subsidies page is only required for Section 8 programs. Negative values are not allowed. Zero is allowed.	If you have selected a Section 8 program, you must enter a value in line item 706-030 - Hard-to-House Fees Earned. Zero is an acceptable value. Please enter a valid value for line item 706-030 for program name

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Line Item Number	Account Title	Data Type	Neg. Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
706-040	Actual Independent Public Accountant Audit Costs	mon	N	Y	*	The HUD PHA Grants and Subsidies page is only required for Section 8 programs. Negative values are not allowed. Zero is allowed.	If you have selected a Section 8 program, you must enter a value in line item 706-040 - Actual Independent Public Accountant Audit Costs. Zero is an acceptable value. Please enter a valid value for line item 706-040 for program name
706-050	Total Preliminary Fees Earned	mon	N	Y	*	The HUD PHA Grants and Subsidies page is only required for Section 8 programs. Negative values are not allowed. Zero is allowed.	If you have selected a Section 8 program, you must enter a value in line item 706-050 - Total Preliminary Fees Earned. Zero is an acceptable value. Please enter a valid value for line item 706-050 for program name
706-055	Interest Earned on Advances	mon	Y	Y	*	The HUD PHA Grants and Subsidies page is only required for Section 8 programs. Negative values are allowed. Zero is allowed.	If you have selected a Section 8 program, you must enter a value in line item 706-055 – Interest Earned on Advances. Zero is an acceptable value. Please enter a valid value for line item 706-055 for program name
706-060	Admin Fee Calculation Description	mon	N	Y	*		
Unit Months Available (Details line 1120 – Low Rent Program Only (14.850a))							
1120-010	System Reported Units per PHA Profiles (times 12)	num	N	Y	N	This read-only field is automatically populated for the low rent program.	
1120-020	Preapproved Unit Months for Demolition	num	Y	Y	N		
1120-030	Preapproved Unit Months for Conversion	num	Y	Y	N		

Appendix A: Error Messages and Business Validations

Line Item Number	Account Title	Data Type	Neg. Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
1120-040	Vacant and Preapproved Unit Months for Modernization	num	Y	Y	N		
1120-050	Preapproved Non-Dwelling Unit Months	num	Y	Y	N		
1120-060	Other Adjustments	stx	Y	Y	*	If there is a value in 1120-060 amount, a value is required in 1120-060 description.	
1120-070	Other Adjustments	stx	Y	Y	*	If there is a value in 1120-070 amount, a value is required in 1120-070 description.	
1120-080	Other Adjustments	stx	Y	Y	*	If there is a value in 1120-080 amount, a value is required in 1120-080 description.	
1120-090	Total Unit Months	num	N	Y	*	The calculated summation of lines 1120-010, 1120-020, 1120-030, 1120-040, 1120-050, 1120-060, 1120-070, and 1120-080. This value cannot be negative.	The value of this line number cannot be negative. Please enter a positive number or ensure the summation of line items that total this field is positive.

Note: for Mandatory Field column an asterisk (*) = see business rule.

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

4.   **Data Collection Form (DCF) – The back-end validation for the DCF occurs when the user selects the 'Submission Completeness Check' pushbutton. The following is a table that defines the error messages to be displayed for back-end violations. The 'Submission Completeness Check' pushbutton will check all of the validation flags set for each program selected on the program selection screen and the submission completion check flag. If any of these flags are not set, an error message will be returned to state which programs require validation.**

Submission Types:
A1 = Audited/ A-133 Audit
A2 = Audited/ Non- A-133 Audit
U1 = Unaudited/ A-133 Audit
U2 = Unaudited/ Non- A-133 Audit
U3 = Unaudited/ No Audit

Note: for Mandatory Field column an asterisk (*) = see business rule.

Submission Type					Account Number	Account Title	Data Type	Neg Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
Al	A2	U1	U2	U3								
X	X	X	X	X	G9000-010	Fiscal Year Ending Date	Dat	N	N	Y	Format as MM/DD/YYYY. User enters year.	
	X				G2000-011	Type of Circular A-133 Audit Forthcoming	Stx	N	N	Y	User may enter Single Audit or Program Specific Audit. Flag if Program Specific Audit. This element does not exist on Version 5 and beyond submissions.	
X					G2000-010	Type of Circular A-133 Audit	Stx	N	N	Y	User may enter Single Audit or Program-specific Audit. Flag if Program-specific Audit.	
		X	X	X	G2000-021	Reporting Period Covered	Stx	N	N	Y	Flag periods other than annual. User may select Annual, Biennial, or Other.	
X	X				G2000-020	Audit Period Covered	Stx	N	N	Y	Flag periods other than annual. User may select Annual, Biennial, or Other.	

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Submission Type					Account Number	Account Title	Data Type	Neg Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
Al	A2	U1	U2	U3								
		X	X	X	G2000-031	Reporting Period Covered (Months)	Num	N	N	*	Must be a number 1 through 24. Mandatory if G2000-021 is Other.	G2000-031 If you have selected "OTHER" as the Reporting Period Covered (element # G2000-021), then you must indicate the number of months covered by an audit by entering a value 1 through 24 in the line Reporting Period Covered - Months (element #G2000-031). Please verify that the correct reporting periods have been entered in G2000-021 and G2000-031.
X	X				G2000-030	Audit Period Covered (Months)	Num	N	N	*	Must be a number 1 through 24. Mandatory if G2000-020 is Other.	
X	X	X	X	X	G9000-020	Employer Identification Number	Stx	N	N	Y	Must be nine digits and only numeric characters.	G9000-020 The Employer Identification Number must be a nine-digit number with no spaces, dashes, etc. This field can contain only numeric characters. Please verify that nine digits have been entered in G9000-020.
X	X	X	X	X	G2000-040	Multiple EIN Indicator	Stx	N	N	Y	User may enter yes or no. If yes, flag and display Details link.	This field is mandatory. Please enter a valid value for account number G2000-040.

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Submission Type					Account Number	Account Title	Data Type	Neg Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
Al	A2	U1	U2	U3								
X	X	X	X	X	Version 5 G9000-020.1 through G9000-020.60 Version 3,4 G9000-020.1 through G9000-020.75	Multiple EIN 1-60 Multiple EIN 1-75	Stx	N	N	*	Version 5: G9000-020.1 is required if G2000-040 = Yes. G9000-020.2 – G9000-020.60 are not mandatory. Version 3, 4: G9000-020.1 is required if G2000-040 = Yes. G9000-020.2 – G9000-020.75 are not mandatory.	You must complete the Multiple EIN Details page if you have selected Yes for G2000-040 (Multiple EIN Indicator).
X	X	X	X	X	G9000-030	Data Universal Numbering System (DUNS) Number	Stx	N	N	Y	Must be nine digits and only numeric characters. This line item exists for Version 5 and beyond submission only.	G9000-030 The Data Universal Numbering System (DUNS) Number must be a nine-digit number with no spaces, dashes, etc. This field can contain only numeric characters. Please verify that nine digits have been entered in G9000-030.
X	X	X	X	X	G2000-050	Multiple (DUNS) Number	Stx	N	N	Y	User may enter yes or no. If yes, flag and display Details link. This line item exists for Version 5 and beyond submission only.	This field is mandatory. Please enter a valid value for account number G2000-050.

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Submission Type					Account Number	Account Title	Data Type	Neg Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
Al	A2	U1	U2	U3								
X	X	X	X	X	G9000-030.1 through G9000-030.40	Multiple (DUNS) Number	Stx	N	N	*	G9000-030.1 is required if G2000-050 = Yes. G9000-030.2 – G9000-030.40 are not mandatory. This line item exists for Version 5 and beyond submission only.	You must complete the Multiple DUNS Details page if you have selected Yes for G2000-050 (Multiple DUNS Indicator).
		X	X	X	G9100-011	Entity Name	Stx	N	N	Y	Defaults to PHA Name data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC.	
X	X				G9100-010	Auditee Name	Stx	N	N	Y	Defaults to PHA Name data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC.	
		X	X	X	G9100-021	Entity Street Address Line 1	Stx	N	N	N	Defaults to PHA Address Street data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC.	
X	X				G9100-020	Auditee Street Address Line 1	Stx	N	N	N	Defaults to PHA Address Street data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC.	
		X	X	X	G9100-031	Entity Street Address Line 2	Stx	N	N	N	Defaults to PHA Address Street data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC.	
X	X				G9100-030	Auditee Street Address Line 2	Stx	N	N	N	Defaults to PHA Address Street data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC.	

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Submission Type					Account Number	Account Title	Data Type	Neg Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
Al	A2	U1	U2	U3								
		X	X	X	G9100-041	Entity City	Stx	N	N	Y	Defaults to PHA City data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC.	
X	X				G9100-040	Auditee City	Stx	N	N	Y	Defaults to PHA City data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC.	
		X	X	X	G9100-051	Entity State	Stx	N	N	Y	Defaults to PHA State data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC.	
X	X				G9100-050	Auditee State	Stx	N	N	Y	Defaults to PHA State data contained in FASS. User will be able to view but not change the data as it will not be stored in REAC.	
		X	X	X	G9100-061	Entity Zip Code	Stx	N	N	Y	Display PHA Zip Code data contained in the REACS database. This field will be read-only. The ZIP code must be displayed as a five digit alphanumeric zip code (i.e. 00000).	
		X	X	X	G9100-066	Entity Zip Code Extension	Stx	N	N	N	Display PHA Zip Code extension data contained in the REACS database. This field will be read-only. The Entity Zip Code Extension will display the last four digits of the alphanumeric ZIP+4 value. If the four-digit suffix is NULL in the REACS database, display '0000.'	

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Submission Type					Account Number	Account Title	Data Type	Neg Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
Al	A2	U1	U2	U3								
X	X				G9100-060	Auditee Zip Code	Stx	N	N	Y	Display PHA Zip Code data contained in the REACS database. This field will be read-only. The ZIP code must be displayed as a five digit alphanumeric zip code (i.e., 00000).	
X	X				G9100-065	Auditee Zip Code Extension	Stx	N	N	N	Display PHA Zip Code extension data contained in the REACS database. This field will be read-only. The Auditee Zip Code Extension will display the last four digits of the alphanumeric ZIP+4 value. If the four-digit suffix is NULL in the REACS database, display '0000.'	
		X	X	X	G2100-011	Entity Contact First Name	Stx	N	N	Y		
X	X				G2100-010	Auditee Contact First Name	Stx	N	N	Y		
		X	X	X	G2100-021	Entity Contact Middle Initial	Stx	N	N	N		
X	X				G2100-020	Auditee Contact Middle Initial	Stx	N	N	N		
		X	X	X	G2100-031	Entity Contact Last Name	Stx	N	N	Y		
X	X				G2100-030	Auditee Contact Last Name	Stx	N	N	Y		
		X	X	X	G2100-041	Entity Contact Title	Stx	N	N	Y		
X	X				G2100-040	Auditee Contact Title	Stx	N	N	Y		

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Submission Type					Account Number	Account Title	Data Type	Neg Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
Al	A2	U1	U2	U3								
		X	X	X	G2100-051	Entity Contact Telephone	Stx	N	N	Y	Must be ten digits and only numeric characters.	G2100-051 The Entity Contact Telephone must be a ten-digit number. This field can contain only numeric characters with no spaces, dashes, etc. Please verify that ten digits have been entered in G2100-051.
X	X				G2100-050	Auditee Contact Telephone	Stx	N	N	Y	Must be ten digits and only numeric characters.	G2100-050 The Auditee Contact Telephone must be a ten-digit number. This field can contain only numeric characters with no spaces, dashes, etc. Please verify that ten digits have been entered in G2100-050.
		X	X	X	G2100-061	Entity Contact Extension	Stx	N	N	N		
X	X				G2100-060	Auditee Contact Extension	Stx	N	N	N		
		X	X	X	G2100-071	Entity Contact Fax	Stx	N	N	N	Must be ten digits and only numeric characters.	G2100-071 The Entity Contact Fax must be a ten-digit number. This field can contain only numeric characters with no spaces, dashes, etc. Please verify that ten digits have been entered in G2100-071.

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Submission Type					Account Number	Account Title	Data Type	Neg Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
Al	A2	U1	U2	U3								
X	X				G2100-070	Auditee Contact Fax	Stx	N	N	N	Must be ten digits and only numeric characters.	G2100-070 The Auditee Contact Fax must be a ten-digit number. This field can contain only numeric characters with no spaces, dashes, etc. Please verify that ten digits have been entered in G2100-070.
		X	X	X	G2100-081	Entity Contact E-mail	Stx	N	N	Y		
X	X				G2100-080	Auditee Contact E-mail	Stx	N	N	Y		
X	X	X	X	X	G2100-090	Date Approved by Certifying Official	Dat	N	N	Y	Format as MM/DD/YYYY. Date must be less than or equal to submission date.	
X	X	X	X	X	G2100-100	Certifying Official First Name	Stx	N	N	Y		
X	X	X	X	X	G2100-110	Certifying Official Middle Initial	Stx	N	N	Y		
X	X	X	X	X	G2100-120	Certifying Official Last Name	Stx	N	N	Y		
X	X	X	X	X	G2100-130	Certifying Official Title	Stx	N	N	Y		

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Submission Type					Account Number	Account Title	Data Type	Neg Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
Al	A2	U1	U2	U3								
X	X				G2200-005	UII	Stx	N	N	Y	Must be a five (5) digit number matching the UII for the auditor of the financial statements. The following system business rules apply to G2200-005: • User must enter a five (5) digit number. • User must enter a value with a match in the QASS table. • User must enter an active UII number (one that is not terminated by QASS). • User must enter a UII that is registered in the QASS table to perform either 1) audit/ attest work or 2) both audit/ attest work and fee accounting work.	• The UII number you entered has been terminated by REAC and is no longer valid. You cannot complete your submission without a valid UII number. Please verify that you have entered the correct number. • There was no match found for the UII number you entered. Please verify that you have entered the correct number. • The UII number you entered is not registered for audit work. Please verify that you have entered the correct number. If necessary, please login to the QASS system to update your profile.
X	X	X	X		G2200-010	Auditor Name	Stx	N	N	Y		
X	X	X	X		G2200-020	Auditor Street Address	Stx	N	N	Y		
X	X	X	X		G2200-030	Auditor Street Address 2	Stx	N	N	N		
X	X	X	X		G2200-040	Auditor City	Stx	N	N	Y		

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Submission Type					Account Number	Account Title	Data Type	Neg Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
Al	A2	U1	U2	U3								
X	X	X	X		G2200-050	Auditor State	Stx	N	N	Y		
X	X	X	X		G2200-060	Auditor Zip Code	Stx	N	N	Y	For the audited and unaudited templates, display Auditor's Zip Code data contained in the REACS database. This field will be read-only. The ZIP code must be displayed as a five-digit alphanumeric zip code (i.e. 00000). For the unaudited templates, allow entry of a 5-digit ZIP.	
X	X	X	X		G2200-065	Auditor Zip Code Extension	Stx	N	N	N	For the audited and unaudited templates, display Auditor's Zip Code extension data contained in the REACS database. This field will be read-only. The Auditor Zip Code Extension will display the last four digits of the alphanumeric ZIP+4 value. If the four-digit suffix is NULL in the REACS database, display '0000. For the unaudited templates, allow entry of a 4-digit ZIP extension. The 4-digit ZIP extension is not mandatory.	
X	X	X	X		G2200-070	Auditor Contact First Name	Stx	N	N	Y		
X	X	X	X		G2200-080	Auditor Contact Middle Initial	Stx	N	N	N		
X	X	X	X		G2200-090	Auditor Contact Last Name	Stx	N	N	Y		
X	X	X	X		G2200-100	Auditor Contact Title	Stx	N	N	Y		

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Submission Type					Account Number	Account Title	Data Type	Neg Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
Al	A2	U1	U2	U3								
X	X	X	X		G2200-110	Auditor Contact Telephone	Stx	N	N	Y	Must be ten digits and only numeric characters.	G2200-110 The Auditor Contact Telephone must be a ten-digit number. This field can contain only numeric characters with no spaces, dashes, etc. Please verify that ten digits have been entered in G2200-110.
X	X	X	X		G2200-120	Auditor Contact Extension	Stx	N	N	N		
X	X	X	X		G2200-130	Auditor Contact Fax	Stx	N	N	N	Must be ten digits and only numeric characters.	G2200-130 The Auditor Contact Fax must be a ten-digit number. This field can contain only numeric characters with no spaces, dashes, etc. Please verify that ten digits have been entered in G2200-130.
X	X	X	X		G2200-140	Auditor Contact E-mail	Stx	N	N	Y		
		X			G2300-011	Indicator-Whether the Entity Has Either a Federal Cognizant or Oversight Agency for the Forthcoming Audit	Stx	N	N	Y	Default to Cognizant; User may select: Cognizant or Oversight. This line item exists for Versions 1 and 2 only.	

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Submission Type					Account Number	Account Title	Data Type	Neg Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
Al	A2	U1	U2	U3								
X					G2300-010	Indicator-Whether the Auditee Has Either a Federal Cognizant or Oversight Agency for Audit	Stx	N	N	Y	Default to Cognizant; User may select: Cognizant or Oversight. This line item exists for Versions 1 and 2 only.	
X					G2300-015	Did the auditee expend more than $25,000,000 in Federal awards during the fiscal year?	Stx	N	N	Y	Default to None. User must select either Yes or No. This line item exists for Versions 3 and 4 only.	This field is mandatory. Please enter a yes or no for the value in account number G2300-015.
		X			G2300-016	Did the entity expend more than $25,000,000 in Federal awards during the fiscal year?	Stx	N	N	Y	Default to None. User must select either Yes or No. This line item exists for Versions 3 and 4 only.	This field is mandatory. Please enter a yes or no for the value in account number G2300-016.
X		X			G2300-020	Name of Cognizant or Oversight Agency	Stx	N	N	Y	Default to HUD; User may select one of the options provided in OMB A-133 Circular (OMB No. 0348-0057) Part 1, Item 9. This line item exists for Versions 1 and 2 only.	
X		X			G2300-025	Select a Cognizant Agency if Yes is selected for G2300-015 or G2300-016	Stx	N	N	*	Default to None. User must select a value other than None if G2300-015 or G2300-016 = Yes. This line item exists for Versions 3 and 4 only.	If you have selected "Yes" for G2300-015 or G2300-016, then you must select a cognizant agency in element # G2300-025.

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Submission Type					Account Number	Account Title	Data Type	Neg Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
Al	A2	U1	U2	U3								
X		X			G2300-030	Enter name if 'Other' is selected for G2300-020	Stx	N	N	Y	This line is required if the value of G2300-020 is Other. This line item exists for Versions 1 and 2 only.	If you have selected "Other" for Name of Cognizant or Oversight Agency (element # G2300-020), then you must enter the name of the federal cognizant or oversight agency in element # G2300-030.
X		X			G2300-035	Enter name if Other is selected for G2300-025	Stx	N	N	N	This line is required if the value of G2300-025 is Other. This line item exists for Versions 3 and 4 only.	If you have selected "Other" for Select a Cognizant Agency (element # G2300-025), then you must enter the name of the federal cognizant agency in element # G2300-035.
X	X	X	X	X	G3000-005	Financial Statements Using Basis Other Than GAAP	Stx	N	N	Y	User may select: Yes, No. This line item does not exist on Version 5 and beyond Unaudited submissions.	
X	X				G3000-010	Type of Audit Report	Stx	N	N	Y	For Versions 1-4, user must select one opinion type from the drop-down selection box. For Version 5 and beyond, this field will consist of read-only checkboxes for each of the 4 opinion types. The checkmark(s) will be derived from the value(s) selected for element G3000-707.	

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Submission Type					Account Number	Account Title	Data Type	Neg Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
Al	A2	U1	U2	U3								
		X	X		G3000-011	Type of Audit Report to Follow	Stx	N	N	Y	Default to None. User must select from the following: Unqualified Opinion, Qualified Opinion, Adverse Opinion, or Disclaimer of Opinion. This line item does not exist on Version 5 and beyond submissions.	This field is mandatory. Please enter a valid value for Type of Audit Report to Follow (element # G3000-011).
				X	G3000-012	If Audited, the Most Likely Type of Audit Report	Stx	N	N	Y	Default to None. User must select from the following: Unqualified Opinion, Qualified Opinion, Adverse Opinion, or Disclaimer of Opinion. This line item does not exist on Version 5 and beyond submissions.	This field is mandatory. Please enter a valid value for If Audited, the Most Likely Type of Audit Report (element # G3000-012).
X	X	X	X	X	G3000-020	"Going Concern" Indicator	Stx	N	N	Y	User may select: Yes or No. This line item does not exist on Version 5 and beyond Unaudited submissions.	
X	X	X	X	X	G3000-030	Reportable Condition Indicator	Stx	N	N	Y	User may select: Yes or No. This line item does not exist on Version 5 and beyond Unaudited submissions.	If you have selected "No" in G3000-030, then you must select "No" in G3000-040.
X	X	X	X	X	G3000-040	Material Weakness Indicator	Stx	N	N	Y	User may select: Yes or No. This line item does not exist on Version 5 and beyond Unaudited submissions.	If you have selected "No" in G3000-030, then you must select "No" in G3000-040.
X	X	X	X	X	G3000-050	Material Noncompliance Indicator	Stx	N	N	Y	User may select: Yes or No. This line item does not exist on Version 5 and beyond Unaudited submissions.	

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Submission Type					Account Number	Account Title	Data Type	Neg Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
Al	A2	U1	U2	U3								
X	X				G3000-060	Fund Type	Stx	N	N	Y	Default to None. User must select either Major Fund or Non Major Fund. User must select the fund type for each program on the FDS (including non-Federal programs). This line item exists only for Version 5 and beyond Audited submissions.	This field is mandatory, Please enter a valid value for Fund Type (element # G3000-060).
X	X				G3000-070	Fund Opinion	Stx	N	N	Y	Default to None. The following business rules apply to G3000-070: 1) User must select either Unqualified Opinion, Qualified Opinion, Adverse Opinion, or Disclaimer of Opinion. 2) The value for G3000-070 must all be the same opinion type for programs where G3000-060 = 'Non Major Fund.' This line item exists only for Version 5 and beyond Audited submissions.	1) This field is mandatory, Please enter a valid value for Fund Type (element # G3000-070). 2) The Fund Opinions for all Non Major Funds must be equal. Please confirm that you have selected the same opinion type for G3000-070 for all Non Major Funds.
		X			G4000-011	Type of Audit Report on Major Program Compliance to Follow	Stx	N	N	Y	Default to None. User must select from the following: Unqualified Opinion, Qualified Opinion, Adverse Opinion, No Opinion or Disclaimer of Opinion. This line item does not exist on Version 5 and beyond submissions.	

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Submission Type					Account Number	Account Title	Data Type	Neg Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
Al	A2	U1	U2	U3								
			X		G4000-013	Type of Audit Opinion on Compliance to Follow	Stx	N	N	Y	Default to None. User must select from the following: Unqualified Opinion, Qualified Opinion, Adverse Opinion, No Opinion or Disclaimer of Opinion. This line item does not exist on Version 5 and beyond submissions.	
				X	G4000-012	If Audited - The Most Likely Type of Audit Opinion on Compliance	Stx	N	N	Y	Default to None. User must select from the following: Unqualified Opinion, Qualified Opinion, Adverse Opinion, No Opinion or Disclaimer of Opinion. This line item does not exist on Version 5 and beyond submissions.	
X					G4000-010	Type of Audit Report on Major Program Compliance	Stx	N	N	Y	Default to None. User must select from the following: Unqualified Opinion, Qualified Opinion, Adverse Opinion, No Opinion or Disclaimer of Opinion. This line item does not exist on Version 5 and beyond submissions.	
	X				G4000-014	Type of Audit Opinion on Compliance	Stx	N	N	Y	Default to None. User must select from the following: Unqualified Opinion, Qualified Opinion, Adverse Opinion, No Opinion or Disclaimer of Opinion.	
X		X			G4000-020	Dollar threshold used to distinguish Type A and Type B programs	Mon	N	N	Y	This line item does not exist on Version 5 and beyond Unaudited Submissions.	This field is mandatory. Please enter a valid value for account number G4000-020.
X					G4000-030	Low-Risk Auditee Indicator	Stx	N	N	Y	User may select: Yes or No.	

Appendix A: Error Messages and Business Validations

Submission Type					Account Number	Account Title	Data Type	Neg Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
Al	A2	U1	U2	U3								
		X	X	X	G4000-041	Indicator - Any Potential Audit Findings that are Reportable	Stx	N	N	Y	User may select: Yes or No. This line item does not exist on Version 5 and beyond submissions.	
X	X				G4000-040	Indicator- Any audit findings disclosed that are required to be reported	Stx	N	N	Y	User may select: Yes or No. Version 5 and beyond: this line item only exists for Audited/ A-133 submissions.	
X	-	X	-	-	G4000-050	Federal Agencies Required to Receive the Reporting Package	Stx	N	N	Y	Version 1-4: this line item exists for Unaudited and Audited/ A-133 submissions only. The following Federal Agencies display for Version 5 and beyond Audited/ A-133 submission type only: o US Agency for Internal Development o Agriculture o Appalachian Regional Commission o Commerce o Corporation for National and Community Service o Defense o Education o Energy o Environmental Protection Agency o Federal Emergency Management	

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Submission Type					Account Number	Account Title	Data Type	Neg Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
Al	A2	U1	U2	U3								
											Agency o General Services Administration o Health and Human Services o Homeland Security o Housing and Urban Development o Institution of Museum and Library Services o Interior o Justice o Labor o Legal Services Corporation o National Aeronautics and Space Administration o National Archives and Records Administration o National Endowment for the Humanities o National Science Foundation o Office of National Drug Control Policy o Small Business Administration o Social Security Administration o U.S. Department of State o Transportation o Treasury o United States Information Agency o Veterans Affairs o None o Other o Federal Cognizant Agency (if not marked above)	

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

Submission Type					Account Number	Account Title	Data Type	Neg Value Allowed	Zero Value Allowed	Mand. Field	Editing and Business Rules	Error Messages
Al	A2	U1	U2	U3								
X		X			G4000-060	Enter name if Other is selected for G4000-050.	Stx	N	N	N	This line item does not exist for Version 5 and beyond Unaudited submissions.	If you have selected "Other" for Federal Agencies to Receive the Reporting Package (element # G4000-050), then you must enter the name of the federal agency in element #G4000-060.
X		X			G4000-061	Enter name if Other is selected for G4000-050 and there are two "other" federal agencies required to receive the reporting package.	Stx	N	N	N	This line item does not exist for Version 5 and beyond Unaudited submissions.	If you have selected "Other" for Federal Agencies to Receive the Reporting Package (element # G4000-050) and there are two "other" federal agencies, then you must enter the name of the second federal agency in element #G4000-061.

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

| X | | | | | G4000-070 | Version 1-4: Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending greater than $300,000 in Federal awards that have separate A-133 audits, which are not included in this audit?

Version 5 and beyond: Does the auditor's report include a statement that the auditee's financial statements include depts., agencies, or organizational units expending more than $500,000 in Federal awards that have separate A-133 audits which are not | Stx | N | N | Y | Default to None. User must select either Yes or No. | This field is mandatory. Please enter a yes or no for the value in the account number G4000-070. |

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

						included in this audit?						
X					G4000-080	Versions 1-4: Was a Schedule of Prior Audit Findings prepared? Version 5 and beyond: Were Prior Audit Findings related to **direct** funding shown in the Summary of Prior Audit Findings?	Stx	N	N	Y	Default to None. User must select either Yes or No.	This field is mandatory. Please enter a yes or no for the value in account number G4000-080.
X	X	X	X	X	G4100-010	CFDA Number	Stx	N	N	N		
X	X	X	X	X	G4100-020	Name of Federal Program	Stx	N	N	Y		
X	X	X	X	X	G4100-030	Amount Expended	Mon	N	Y	Y	A value of zero is allowed. This element number is only available for federal programs.	

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

X	X	X	X	X	G4100-040	Total Federal Awards Expended	Mon	N	Y	Y	1) Equals the sum of the values listed in G4100-030. 2) A value of zero is allowed. 3) Prior 03/31/2004 - If the audit type selected is Unaudited/No Audit or Unaudited/Non- A-133 Audit and the Total Federal Awards is >= $300,000, return the error message. 4) After 03/31/2004 - If the audit type selected is Unaudited/No Audit or Unaudited/Non- A-133 Audit and the Total Federal Awards is >= $500,000, return the error message.	1) You have entered $300,000 or more of federal awards expended for the year which requires a Single Audit pursuant to OMB Circular A-133. Therefore, your current submission selection is incorrect. Please review the Total Federal Awards Expended information (G4100-040) and either corrects those amounts or returns to PHA Info Page and select the correct submission. 2) "You have entered $500,000 or more of federal awards expended for the year which requires a Single Audit pursuant to OMB Circular A-133. Therefore, your current submission selection is incorrect. Please review the Total Federal Awards Expended information (G4100-040) and either correct those amounts or return to PHA Info Page and select the correct submission."

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

X	X	X	X	X	G4100-050	Total Amount of Questioned Costs	Mon	N	Y	N	Equals the sum of the values listed in G4200-030. A value of zero is allowed. This element number is only available for federal programs. Version 5 and beyond: This line item exists only for Audited/ A-133 submissions.	
X		X			G4200-010	Major Federal Program Indicator	Stx	N	N	Y	User may select: Yes or No. Must be one indicator for each CFDA number listed. This element number is only available for federal programs. Version 5 and beyond: This line item exists only for Audited/ A-133 submissions.	This field is mandatory. Please enter a valid value for Major Federal Program Indicator (element # G4200-010) which is a detail account of Total Federal Awards Expended (element # G4100-040).

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

| X | X | X | X | X | G4200-020 | Type of Compliance Requirement | Stx | N | N | * | Default to Activities Allowed or Unallowed. User must select from the following: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Cash Management, Davis – Bacon Act, Eligibility- Eligibility requirements are not fully documented for Low Rent or Sec.8, Eligibility - Other, Equipment and Real Property Management, Matching, Level of Effort, Earmarking, Period of Availability of Funds, Procurement, Program Income, Real Property Acquisition and Relocation Assistance, Reporting- Unsupported Line Items reported on the PHAS Performance Report, Reporting- Unsupported Line Items reported on the HUD-52723, Reporting- Other, Subrecipient Monitoring, Special Tests and Provisions, None, and Other.

This element number is only available for federal programs.

If G4200-060 is greater than zero, G4200-020 is mandatory. User must enter compliance requirements for the number of findings identified in G4200-060.

Version 5 and beyond: This line item exists only for Audited/ A-133 submissions. | This field is mandatory. Please enter a valid value for account number G4200-020. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|

Appendix A: Error Messages and Business Validations

X	X	X	X	X	G4200-030	Amount of Questioned Costs	Mon	N	Y	Y	Zero is a valid value. This element number is only available for federal programs. Version 5 and beyond: This line item exists only for Audited/ A-133 submissions.	
X	X	X	X	X	G4200-040	Internal Control Findings	Stx	N	N	Y	Default to None. User must select from the following: Material Weakness, Reportable Conditions, or None Reported. This element number is only available for federal programs. Version 5 and beyond: This line item exists only for Audited/ A-133 submissions.	
X					G4200-050	Type of Opinion on Major Program Compliance	Stx	N	N	Y	Defaults to None. Selections Unqualified Opinion, Qualified Opinion, Adverse Opinion, Disclaimer of Opinion, No Opinion and Not Applicable. This is a mandatory field. If G4200-010 (Major Federal Program Indicator) = Yes, Not Applicable is not a valid selection. This line item exists only for Version 5 and beyond submissions.	
X					G4200-060	Number of A-133 Compliance Audit Findings	Num	N	Y	Y	Default is blank. User must enter a number greater than or equal to zero. This line item exists only for Version 5 and beyond submissions.	This field is mandatory. Please enter a valid value for account number G4200-060.

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

X	X	X	X	X	G4200-070	Audit Finding Reference Number	Stx	N	N	N	This element number is only available for federal programs. Version 5 and beyond: This line item exists only for Audited/ A-133 submissions.	
X	X	X	X	X	G4200-080	Are Awards Part of the Research and Development Cluster?	Stx	N	N	Y	Default to None. User must select either Yes or No. This element number is only available for federal programs. This line item exists for Version 3 and beyond submissions only. Version 5 and beyond: This line item exists only for Audited/ A-133 submissions.	This field is mandatory. Please enter a valid value for account number G4200-080.
X	X	X	X	X	G4200-090	Are Awards Received Directly from a Federal Agency?	Stx	N	N	Y	Default to None. User must select either Yes or No. This element number is only available for federal programs. This line item exists for Version 3 and beyond submissions only. Version 5 and beyond: This line item exists only for Audited/ A-133 submissions.	This field is mandatory. Please enter a valid value for account number G4200-090.

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

X	X	X	X	X	G3100-010	Unqualified-Supplementary Information Required by GASB or FASB has been Omitted	Stx	N	N	Y	If G3000-010/OR G3000-011/OR G3000-012, is Unqualified Opinion, one or more of the Unqualified details (G3100-010, G3100-020, G3100-030) must be selected. If G3100-030 contains a 'Yes' then G3100-010 and G3100-020 must contain 'No'. User must select 'Yes' or 'No'. Version 5 and beyond: This line item does not exist for Unaudited submission types.	If you selected Unqualified Opinion in the line Type of Audit Report (element # G3000-010/OR G3000-011/OR G3000-012), then you must enter a response in the line Unqualified Supplementary Information Required by GASB or FASB has been Omitted (element # G3100-010 in the Details section for G3000-011/G3000-012). Please verify that the correct responses have been entered in element #s G3000-010/OR G3000-011/OR G3000-012, G3100-010.

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

X	X	X	X	X	G3100-020	Unqualified- Other Information Included in a Document Containing Audited Financial statements is materially Inconsistent with Information Appearing in the Financial Statements	Stx	N	N	Y	If G3000-010/OR G3000-011/OR G3000-012, is Unqualified Opinion, one or more of the Unqualified details (G3100-010, G3100-020, G3100-030) must be selected. If G3100-030 contains a 'Yes' then G3100-010 and G3100-020 must contain 'No'. User must select 'Yes' or 'No'. Version 5 and beyond: This line item does not exist for Unaudited submission types.	If you selected Unqualified Opinion in the line Type of Audit Report (element # G3000-010/OR G3000-011/OR G3000-012), then you must enter a response in the line Unqualified - Other Information Included in a Document Containing Audited Financial statements is materially Inconsistent with Information Appearing in the Financial Statements (element # G3100-020 in the Details section for G3000-011/G3000-012). Please verify that the correct responses have been entered in element #s G3000-010/OR G3000-011/OR G3000-012, G3100-020.
X	X	X	X	X	G3100-030	Unqualified- No Exceptions	Stx	N	N	Y	If G3000-010/OR G3000-011/OR G3000-012, is Unqualified Opinion, one or more of the Unqualified details (G3100-010, G3100-020, G3100-030) must be selected. If G3100-030 contains a 'Yes' then G3100-010 and G3100-020 must contain 'No'. User must select 'Yes' or 'No'. Version 5 and beyond: This line item does not exist for Unaudited submission types.	If you selected Unqualified Opinion in the line Type of Audit Report (element # G3000-010/OR G3000-011/OR G3000-012), then you must enter a response in the line Unqualified - No Exceptions (element # G3100-030 in the Details section for G3000-011/G3000-012). Please verify that the correct responses have been entered in element #s G3000-010/OR G3000-011/OR G3000-012, G3100-030.

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

X	X	X	X	X	G3200-010	Qualified- GAAS-Scope limitations-Imposed by Management	Num	N	Y	*	Mandatory if G3000-010/OR G3000-011/OR G3000-012 is Qualified Opinion. Version 5 and beyond: This line item does not exist for Unaudited submission types.	If you selected "Qualified Opinion" in the line Type of Audit Report (element # G3000-010/OR G3000-011/OR G3000-012), then you must enter the number of occurrences of scope limitations in the line Scope Limitations Imposed by Management (element # G3200-010 in the Details section for G3000-010/OR G3000-011/OR G3000-012). Zero is an acceptable value. Please verify that the correct responses have been entered in element #s G3000-010/OR G3000-011/OR G3000-012, G3200-010.

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

X	X	X	X	X	G3200-020	Qualified- GAAS-Scope limitations-Imposed by Circumstance	Num	N	Y	*	Mandatory if G3000-010/OR G3000-011/OR G3000-012 is Qualified Opinion. Version 5 and beyond: This line item does not exist for Unaudited submission types.	If you selected "Qualified Opinion" in the line Type of Audit Report (element # G3000-010/OR G3000-011/OR G3000-012), then you must enter the number of occurrences of scope limitations in the line Scope Limitations Imposed by Circumstances (element # G3200-020 in the Details section for G3000-010/OR G3000-011/OR G3000-012). Zero is an acceptable value. Please verify that the correct responses have been entered in element #s G3000-010/OR G3000-011/OR G3000-012, G3200-020.
X	X	X	X	X	G3200-030	Qualified - Year 2000 Audit Flag	Stx	N	N	Y	Mandatory if G3000-010/OR G3000-011/OR G3000-012 is Qualified Opinion. Version 5 and beyond: This line item does not exist for Unaudited submission types.	If you selected "Qualified Opinion" in the line Type of Audit Report (element # G3000-010/OR G3000-011/OR G3000-012), then you must select "Yes" or "No" in the line Qualified – Year 2000 Audit Flag (element # G3200-030 in the Details section for G3000-010/OR G3000-011/OR G3000-012). Please verify that the correct responses have been entered in element #s G3000-010/OR G3000-011/OR G3000-012, G3200-030.

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

X	X	X	X	X	G3300-010	Qualified-GAAP-Change in Accounting Principle	Num	N	Y	*	Mandatory if G3000-010/OR G3000-011/OR G3000-012 is Qualified Opinion. Version 5 and beyond: This line item does not exist for Unaudited submission types.	If you selected "Qualified Opinion" in the line Type of Audit Report (element # G3000-010/OR G3000-011/OR G3000-012), then you must enter the number of occurrences of changes in accounting principle in the line Change in Accounting Principle (element # G3300-010 in the Details section for G3000-010/OR G3000-011/OR G3000-012). Zero is an acceptable value. Please verify that the correct responses have been entered in element #s G3000-010/OR G3000-011/OR G3000-012, G3300-010.

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

X	X	X	X	X	G3300-020	Qualified-GAAP-Change in Accounting Estimate	Num	N	Y	*	Mandatory if G3000-010/OR G3000-011/OR G3000-012 is Qualified Opinion. Version 5 and beyond: This line item does not exist for Unaudited submission types.	If you selected "Qualified Opinion" in the line Type of Audit Report (element # G3000-010/OR G3000-011/OR G3000-012), then you must enter the number of occurrences of changes in accounting estimate in the line Change in Accounting Estimate (element # G3300-020 in the Details section for G3000-010/OR G3000-011/OR G3000-012). Zero is an acceptable value. Please verify that the correct responses have been entered in element #s G3000-010/OR G3000-011/OR G3000-012, G3300-020.

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

X	X	X	X	X	G3300-030	Qualified-GAAP-Change in Accounting Method	Num	N	Y	*	Mandatory if G3000-010/OR G3000-011/OR G3000-012 is Qualified Opinion. Version 5 and beyond: This line item does not exist for Unaudited submission types.	If you selected "Qualified Opinion" in the line Type of Audit Report (element # G3000-010/OR G3000-011/OR G3000-012), then you must enter the number of occurrences of changes in accounting method in the line Change in Accounting Method (element # G3300-030 in the Details section for G3000-010/OR G3000-011/OR G3000-012). Zero is an acceptable value. Please verify that the correct responses have been entered in element #s G3000-010/OR G3000-011/OR G3000-012, G3300-030.

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

X	X	X	X	X	G3300-040	Qualified-GAAP-Departures from GAAP	Num	N	Y	*	Mandatory if G3000-010/OR G3000-011/OR G3000-012 is Qualified Opinion. Version 5 and beyond: This line item does not exist for Unaudited submission types.	If you selected "Qualified Opinion" in the line Type of Audit Report (element # G3000-010/OR G3000-011/OR G3000-012), then you must enter the number of occurrences of departures from GAAP in the line Departures from GAAP (element # G3300-040 in the Details section for G3000-010/OR G3000-011/OR G3000-012). Zero is an acceptable value. Please verify that the correct responses have been entered in element #s G3000-010/OR G3000-011/OR G3000-012, G3300-040.

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

X	X	X	X	X	G3300-050	Qualified-GAAP-Inconsistently Applied GAAP	Num	N	Y	*	Mandatory if G3000-010/OR G3000-011/OR G3000-012 is Qualified Opinion. Version 5 and beyond: This line item does not exist for Unaudited submission types.	If you selected "Qualified Opinion" in the line Type of Audit Report (element # G3000-010/OR G3000-011/OR G3000-012), then you must enter the number of occurrences of inconsistently applied GAAP in the line Inconsistently Applied GAAP (element # G3300-050 in the Details section for G3000-010/OR G3000-011/OR G3000-012). Zero is an acceptable value. Please verify that the correct responses have been entered in element #s G3000-010/OR G3000-011/OR G3000-012, G3300-050.

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

| X | X | X | X | X | G3300-060 | Qualified-GAAP-Omission | Num | N | Y | * | Mandatory if G3000-010/OR G3000-011/OR G3000-012 is Qualified Opinion.

Version 5 and beyond: This line item does not exist for Unaudited submission types. | If you selected "Qualified Opinion" in the line Type of Audit Report (element # G3000-010/OR G3000-011/OR G3000-012), then you must enter the number of occurrences of GAAP Omissions in the line GAAP - Omissions (element # G3300-060 in the Details section for G3000-010/OR G3000-011/OR G3000-012). Zero is an acceptable value. Please verify that the correct responses have been entered in element #s G3000-010/OR G3000-011/OR G3000-012, G3300-060. |
| X | X | X | X | X | G3400-010 | Qualified-Indicator-Accounting Principles Used Caused the Financial Statements to be Materially Misstated | Stx | N | N | * | Mandatory if G3000-010/OR G3000-011/OR G3000-012 is Qualified Opinion. User must select 'Yes' or 'No'.

Version 5 and beyond: This line item does not exist for Unaudited submission types. | If you selected "Qualified Opinion" in the line Type of Audit Report (element # G3000-010/OR G3000-011/OR G3000-012), then you must select "Yes" or "No" in the line Accounting Principles Used Caused Financial Statements to be Materially Misstated (element # G3400-010 in the Details section for G3000-010/OR G3000-011/OR G3000-012). Please verify that the correct responses have been entered in element #s G3000-010/OR G3000-011/OR G3000-012, G3400-010. |

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

| X | X | X | X | X | G3400-020 | Qualified-Inadequate Records Indicator | Stx | N | N | * | Mandatory if G3000-010/OR G3000-011/OR G3000-012 is Qualified Opinion. User must select 'Yes' or 'No'.

Version 5 and beyond: This line item does not exist for Unaudited submission types. | If you selected "Qualified Opinion" in the line Type of Audit Report (element # G3000-010/OR G3000-011/OR G3000-012), then you must select "Yes" or "No" in the line Inadequate Records (element # G3400-020 in the Details section for G3000-010/OR G3000-011/OR G3000-012). Please verify that the correct responses have been entered in element #s G3000-010/OR G3000-011/OR G3000-012, G3400-020. |

Note: for Mandatory Field column an asterisk (*) = see business rule.

Office of Public and Indian Housing, Real Estate Assessment Center (PIH-REAC)
Financial Assessment Subsystem (FASS-PH)
Release 8.0.0.0

Appendix A: Error Messages and Business Validations

5. **Note & Findings – Audited Submissions Only**

Notes & Findings Business Rules Matrix
(Current as of FASS-PH Release 8.0.0.0)

Submission Type	A-133	A-133	A-133	A-133	Non-A-133	Non-A-133	Non-A-133	Non-A-133
Component Unit *	No	No	Yes	Yes	No	No	Yes	Yes
Acct Method **	Post GASB 34	Pre GASB 34	Post GASB 34	Pre GASB 34	Post GASB 34	Pre GASB 34	Post GASB 34	Pre GASB 34
Notes	Mandatory	Mandatory	Mandatory	Mandatory	Mandatory	Mandatory	Mandatory	Mandatory
Audit Information (Opinion)	Mandatory	Mandatory	Mandatory	Mandatory	Mandatory	Mandatory	Mandatory	Mandatory
Audit Information (Attachment)	Mandatory	Mandatory	Not Available	Not Available	Mandatory	Mandatory	Not Available	Not Available
Audit Findings	Mandatory	Mandatory	Mandatory	Mandatory	Not Available	Not Available	Not Available	Not Available
Action Plan	Optional	Optional	Optional	Optional	Not Available	Not Available	Not Available	Not Available
MD&A ***	Mandatory	Not Available	Not Available	Not Available	Mandatory	Not Available	Not Available	Not Available
Financial Statements ***	Mandatory	Mandatory	Not Available	Not Available	Mandatory	Mandatory	Not Available	Not Available

 * Users set the component unit option to 'Yes' by checking the checkbox on the PHA Info page.
 ** If at least 1 FDS program is reported under the Full Accrual/Post GASB 34 accounting method, use a Post GASB 34 column in this matrix.
*** The MD&A and Financial Statements tabs apply only to submissions with FYEs of 09/30/01 and beyond.